

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA : CRIMINAL NO. 18-

v. : DATE FILED: _____

JONG YOUNG CHOI : VIOLATION:
**: 26 U.S.C. § 7202 (willful failure to pay
over employment taxes – 1 count)**

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times relevant to this information:

1. Defendant JONG YOUNG CHOI, a resident of Chalfont, Pennsylvania, was president and sole shareholder of JUNS, Inc., doing business as Daisy Dry Cleaners, located in Philadelphia, Pennsylvania.
2. Defendant JONG YOUNG CHOI exercised control over JUNS, Inc.'s financial affairs and was responsible for collecting, accounting for, and paying over the employment taxes for JUNS, Inc.
3. The Internal Revenue Service ("IRS") is an agency of the United States Department of Treasury, responsible for administering and enforcing the tax laws of the United States, and collecting the taxes that are due and owing to the Treasury of the United States by its citizens and businesses.

4. Federal income tax withholding (“withholding taxes”) and Federal Insurance Contribution Act taxes (“FICA taxes”), as more particularly described below, constitute employment taxes (“employment taxes”).

(a) Withholding Taxes: In general, an employer must deduct and withhold income tax on the amount of wages that actually or constructively are paid to its employees, and pay over those withholding taxes to the IRS.

(b) FICA Taxes: The FICA tax is comprised of two elements: old-age, survivor and disability insurance, which is commonly referred to as “Social Security,” and health insurance, which is commonly referred to as “Medicare.” Social Security taxes are used to fund retirement and disability benefits, while Medicare taxes are used to provide health and medical benefits for the aged and disabled. An employer must deduct FICA taxes on the amount of wages that actually or constructively are paid to its employees, and pay over those FICA taxes to the IRS.

5. JUNS, Inc. was required by law to withhold, report, and pay over employment taxes to the IRS on the amount of wages they paid to their employees on a quarterly basis.

6. The IRS requires that an employer report employment taxes on an Employer’s Quarterly Federal Tax Return, Form 941 (“Form 941”). The Form 941 is filed quarterly, and is due one month after the conclusion of each quarter. An employer must pay over employment taxes to the IRS, in full, by the due date on the Form 941.

7. Beginning on or about January 1, 2015, and continuing thereafter to on or about January 31, 2016, in the Eastern District of Pennsylvania and elsewhere, defendant

JONG YOUNG CHOI

willfully failed to collect, truthfully account for and pay over to the IRS approximately \$12,767

in employment taxes due and owing to the United States for JUNS, Inc. employees for the year ending December 31, 2015.

In violation of Title 26, United States Code, Section 7202.

Ronald D. Seal
for **WILLIAM M. MCSWAIN**
United States Attorney